

# Exhibit 10

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**From:** Ben-Jacob, Michael  
**Sent:** Thursday, October 18, 2012 3:24 PM  
**To:** Adam Larosa; Jérôme LHOTE; Richard Markowitz; John H. van Merkensteijn, III; Matthew Stein  
**Cc:** Alicia O'Donnell; Wells, Peter  
**Subject:** Payments under Tax Reclaim Services Agreement  
**Attachments:** Patriot Act Certification.docx

Gentlemen,

We have reviewed the tax and compliance issues surrounding the payment due to Ganymede under the Tax Reclaim Services Advisory Agreements and summarize the conclusions below. In short we see no reason you should not make the payment subject to the few minor points below.

- Tax Withholding – Louis confirmed that the payment should not be subject to withholding as it should not be U.S. source (services are all being provided abroad and the fact that the payments originate from the account of a U.S. person (whether Ezra or the pensions) does not alter the analysis). We recommend that each pension/Ezra keep a W8-BEN on file.
- Patriot Act – Chris Brewster (our in-house expert in this area) indicated that we should be conducting due diligence to ensure that no payment is being made to a person that is identified as being associated with international terrorism. He advised the following two things to undertake in this respect:
  1. To ensure that the recipient is not on the U.S. database (located at [http://export.gov/ecr/eg\\_main\\_023148.asp](http://export.gov/ecr/eg_main_023148.asp)). We have searched for Ganymede and no hits came up.
  2. Each pension and Ezra should have any recipient sign a certification – in which the recipient is certifying in a form consistent with the attached that they are not associated with terrorism. Please let us know whether you will have this certification reproduced for each pension and Ezra or whether we should do it and forward along to you.
- Pension/Retirement Issue – We have spoken with Woody who confirmed there are no issues from a pension standpoint.
- FATCA – David Sausen (our in-house FACTA expert) confirmed that such payments should not be “withholdable payments” under FATCA because withholdable payments must be, by US tax definition, U.S. source. As a result, notwithstanding that FATCA does not come into effect until January 1, 2014, there should not be any FATCA application to this payment.

We are taking a bit more time to confirm that the payments made to Aquila fall within the same conclusions; as I understood that the immediate need was an answer in respect of the payment to Ganymede. So, since you are in the process of obtaining W8-BENs and Patriot Act Certifications from Ganymede this would be a convenient time to obtain those same documents from Aquila.

Please let me know if there is anything further you need or would like to discuss.

Regards,

mbj

DEFENDANTS'  
EXHIBIT  
**DX3329**

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IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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## USA PATRIOT ACT CERTIFICATE

In connection with certain services provided under that certain Tax Reclaim Advisory Services Agreement between **CALIFORNIA CATALOG COMPANY PENSION PLAN** ("California Catalog") and **GANYMEDE CAYMAN LIMITED** ("Ganymede"), Ganymede is delivering this certificate (this "Certificate") to California Catalog. Ganymede certifies to California Catalog that it is aware of the requirements of the USA PATRIOT Act of 2001, the regulations administered by the U.S. federal, state or U.S. Department of Treasury's Office of Foreign Assets Control and other applicable U.S. federal, state or any other governmental anti-money laundering laws and regulations and, to that effect, makes the following representations to California Catalog:

Ganymede represents and warrants that, prior to completing this Certificate, it has reviewed the following lists (collectively, the "Government Lists"):

1. The Denied Persons list and the Denied Entities list maintained by the United States Department of Commerce (the Denied Persons list can be found at <http://www.bis.doc.gov/dpl/thedeniallist.asp> and the Denied Entities List can be found at <http://www.bis.doc.gov/Entities/Default.htm>);
2. The Specially Designated Nationals and Blocked Persons list maintained by the United States Department of Treasury (the Specially Designated Nationals and Blocked Persons list can be found at <http://www.treasury.gov/ofac/downloads/sdnlist.txt>); and
3. The Terrorist Organizations list and the Debarred Parties list maintained by the United States Department of State (the Terrorist Organizations list can be found at <http://www.state.gov/j/ct/rls/other/des/123085.htm> and the Debarred Parties List can be found at <http://pmddtc.state.gov/compliance/debar.html>).

Ganymede represents and warrants that, to the best of its knowledge, none of the following is a country, territory, individual or entity named on any of the Government Lists:

1. Ganymede;
2. any person controlling or controlled by Ganymede;
3. if Ganymede is a privately held entity, any person having a beneficial interest in Ganymede; or
4. any person for whom Ganymede is acting as agent or nominee in connection with this investment.

Ganymede represents and warrants that, to the best of its knowledge, none of the following is a "senior foreign political figure,"<sup>1</sup> or any "immediate family member"<sup>2</sup> or "close associate"<sup>3</sup> of a senior foreign political figure:

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<sup>1</sup> A "senior foreign political figure" is a senior official in the executive, legislative, administrative, military or judicial branches of a non-U.S. government (whether elected or not), a senior official of a major non-U.S. political party, or a senior executive of a non-U.S. government-owned (continued...)

1. Ganymede;
2. any person controlling or controlled by Ganymede;
3. if Ganymede is a privately held entity, any person having a beneficial interest in Ganymede; or
4. any person for whom Ganymede is acting as agent or nominee in connection with this investment.

If Ganymede is a non-U.S. banking institution (a “Foreign Bank”) or if Ganymede receives deposits from, makes payments on behalf of, or handles other financial transactions related to a Foreign Bank, Ganymede represents and warrants to California Catalog that:

1. the Foreign Bank has a fixed address, other than solely an electronic address, in a country in which the Foreign Bank is authorized to conduct banking activities;
2. the Foreign Bank employs one or more individuals on a full-time basis;
3. the Foreign Bank maintains operating records related to its banking activities;
4. the Foreign Bank is subject to inspection by the banking authority that licensed the Foreign Bank to conduct banking activities; and
5. the Foreign Bank does not provide banking services to any other Foreign Bank that does not have a physical presence in any country, other than any such bank that (a) is an affiliate of a bank with a physical presence in at least one country (a “brick-and-mortar bank”) and (b) is regulated by the same governmental body that regulates such brick-and-mortar bank.

Ganymede represents and warrants that it will:

1. promptly notify California Catalog should Ganymede become aware of any change in the representations contained in any of the paragraphs of this Certificate; and
2. at the request of California Catalog, obtain the representations and warranties contained in this Certificate from all beneficial holders of interest in Ganymede.

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corporation. In addition, a “senior foreign political figure” includes any corporation, business or other entity that has been formed by, or for the benefit of, a senior foreign political figure.

<sup>2</sup> An “immediate family member” of a senior foreign political figure typically includes the figure’s parents, siblings, spouse, children and in-laws.

<sup>3</sup> A “close associate” of a senior foreign political figure is a person who is widely and publicly known to maintain an unusually close relationship with the senior foreign political figure, and includes a person who is in a position to conduct substantial U.S. and non-U.S. financial transactions on behalf of the senior foreign political figure.

IN WITNESS WHEREOF, Ganymede has executed and acknowledged this Certificate as of the date set forth below.

Dated:

GANYMEDE:

By: \_\_\_\_\_  
Name:  
Title: